		FOR OHF USE					

LL1

2000
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2000)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0023176

Facility Name: Flora Manor

Address: East 12th Street (Number) Flora, IL (City) 62839 (Zip Code)

County: Clay

Telephone Number: (618) 662-8494 **Fax #** (618) 662-9519

IDPA ID Number: 37-1018486001

Date of Initial License for Current Owners: 12/01/76

Type of Ownership:

X	VOLUNTARY,NON-PROFIT		PROPRIETARY		GOVERNMENTAL		
	X	Charitable Corp.		Individual		State	
		Trust		Partnership		County	
IRS Exemption Code	501 (c) 3			Corporation		Other	
				"Sub-S" Corp.			
				Limited Liability Co.			
				Trust			
				Other			

In the event there are further questions about this report, please contact:
Name: Angela Simmons **Telephone Number:** (618) 548-0309

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 10/01/99 to 9/30/00 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) _____ (Date)
(Type or Print Name) John V. Kolmer
(Title) President

Paid Preparer

(Signed) _____ (Date)
(Print Name and Title) Gary S. Malawy, CPA, Partner
(Firm Name & Address) Krehbiel & Associates, 125 N. 11th Street Mt. Vernon, IL 62864
(Telephone) (618) 244-2666 Fax # (618) 244-2372

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number Flora Manor # 0023176 Report Period Beginning: 10/01/99 Ending: 9/30/00

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4	59	Intermediate/DD	59	21,594	4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	59	TOTALS	59	21,594	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF					8
9	SNF/PED					9
10	ICF					10
11	ICF/DD	21,086			21,086	11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	21,086			21,086	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 97.65%

D. How many bed-hold days during this year were paid by Public Aid?
201 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
N/A

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [X] NO [ ]

I. On what date did you start providing long term care at this location?
Date started 12/01/76

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 11/17/88 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [ ] NO [X] If YES, enter number of beds certified _____ and days of care provided _____

Medicare Intermediary N/A

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 9/30/00 Fiscal Year: 9/30/00

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Flora Manor # 0023176 Report Period Beginning: 10/01/99 Ending: 9/30/00

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	118,003	14,215	4,103	136,321	(38)	136,283		136,283			1
2	Food Purchase		127,574		127,574	(5,103)	122,471		122,471			2
3	Housekeeping	53,134	18,184		71,318		71,318		71,318			3
4	Laundry	46,980	16,214		63,194		63,194		63,194			4
5	Heat and Other Utilities			36,110	36,110		36,110		36,110			5
6	Maintenance	19,436	14,476	13,628	47,540		47,540	5,109	52,649			6
7	Other (specify):* Garbage Pickup			2,351	2,351		2,351		2,351			7
8	**TOTAL General Services**	237,553	190,663	56,192	484,408	(5,141)	479,267	5,109	484,376			8
	B. Health Care and Programs											
9	Medical Director											9
10	Nursing and Medical Records	534,491	15,540	14,811	564,842	(195)	564,647		564,647			10
10a	Therapy			9,876	9,876	(42)	9,834		9,834			10a
11	Activities	57,999	5,876		63,875		63,875		63,875			11
12	Social Services	6,234	376		6,610		6,610		6,610			12
13	Nurse Aide Training	1,760	50		1,810		1,810		1,810			13
14	Program Transportation			2,446	2,446	(1,673)	773		773			14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	600,484	21,842	27,133	649,459	(1,910)	647,549		647,549			16
	C. General Administration											
17	Administrative	101,039			101,039		101,039		101,039			17
18	Directors Fees			5,700	5,700		5,700		5,700			18
19	Professional Services			344,058	344,058		344,058		344,058			19
20	Dues, Fees, Subscriptions & Promotions			4,032	4,032		4,032		4,032			20
21	Clerical & General Office Expenses	68,973	10,229	8,120	87,322		87,322		87,322			21
22	Employee Benefits & Payroll Taxes			151,501	151,501	5,103	156,604		156,604			22
23	Inservice Training & Education			295	295	275	570		570			23
24	Travel and Seminar			1,483	1,483		1,483		1,483			24
25	Other Admin. Staff Transportation			11,110	11,110		11,110		11,110			25
26	Insurance-Prop.Liab.Malpractice			11,046	11,046		11,046		11,046			26
27	Other (specify):*											27
28	**TOTAL General Administration**	170,012	10,229	537,345	717,586	5,378	722,964		722,964			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	1,008,049	222,734	620,670	1,851,453	(1,673)	1,849,780	5,109	1,854,889			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Flora Manor #0023176 **Report Period Beginning:** 10/01/99 **Ending:** 9/30/00

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			58,866	58,866		58,866	(6,133)	52,733			30
31	Amortization of Pre-Op. & Org.			2,596	2,596		2,596		2,596			31
32	Interest			21,756	21,756		21,756	(21,756)				32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds			10,800	10,800		10,800		10,800			34
35	Rent-Equipment & Vehicles			11,690	11,690		11,690		11,690			35
36	Other (specify):*											36
37	**TOTAL Ownership**			105,708	105,708		105,708	(27,889)	77,819			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation					1,673	1,673		1,673			38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			120,570	120,570		120,570		120,570			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**			120,570	120,570	1,673	122,243		122,243			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,008,049	222,734	846,948	2,077,731		2,077,731	(22,780)	2,054,951			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Flora Manor # 0023176 Report Period Beginning: 10/01/99 Ending: 9/30/00

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(6,133)	30		9
10	Interest and Other Investment Income	(21,756)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Attached 5b	5,109			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (22,780)		$	30

OHF USE ONLY								
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (22,780)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.	X		$ 1,673	L14	38
39			X			39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	**TOTAL (C): (sum of lines 38-46)**			$ 1,673		47

STATE OF ILLINOIS

Flora Manor

ID# 0023176

Report Period Beginning: 10/01/99

Ending: 9/30/00

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1		$		1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49				49
50				50
51				51
52				52
53				53
54				54
55				55
56				56
57				57
58				58
59				59
60				60
61				61
62				62
63				63
64				64
65				65
66				66
67				67
68				68
69				69
70				70
71				71
72				72
73				73
74				74
75				75
76				76
77				77
78				78
79				79
80				80
81				81
82				82
83				83
84				84
85				85
86				86
87				87
88				88
89				89
90	Total	0		90

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Flora Manor # 0023176 **Report Period Beginning:** 10/01/99 **Ending:** 9/30/00

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	0	0	0	0	0	0	0	0	0	0	0	0	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	0	0	0	0	0	0	0	0	0	0	0	0	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	0	0	0	0	0	0	0	0	0	0	0	0	29

STATE OF ILLINOIS **Summary B**

Facility Name & ID Number **Flora Manor** **#** **0023176** **Report Period Beginning:** **10/01/99** **Ending:** **9/30/00**

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	(6,133)	0	0	0	0	0	0	0	0	0	0	(6,133)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(21,756)	0	0	0	0	0	0	0	0	0	0	(21,756)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(27,889)	0	0	0	0	0	0	0	0	0	0	(27,889)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(27,889)	0	0	0	0	0	0	0	0	0	0	(27,889)	45

Facility Name & ID Number Flora Manor # 0023176 Report Period Beginning: 10/01/99 Ending: 9/30/00

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See attached 6a						

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [ ] YES [X] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			$			$	$	1
2	V		None		Clay County Horizon Center	0.00%			2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$			$	$ *	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Flora Manor # 0023176 Report Period Beginning: 10/01/99 Ending: 9/30/00

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
						Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**			
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference	
1	John Kolmer	Director	Board Member	0.00	0	3	7.00	Director Fee	$ 2,600	L18,C3	1
2	Marsha Taylor	Director	Board Member	0.00	0	1	3.00	Director Fee	1,700	L18,C3	2
3	Raymond Halbrook	Director	Board Member	0.00	0	1	3.00	Director Fee	1,400	L18,C3	3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 5,700		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Flora Manor # 0023176 Report Period Beginning: 10/01/99 Ending: 9/30/00

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [ ] NO [X]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Clay County Horizon Center
Street Address: East 12th Street
City / State / Zip Code: Flora, IL 62839
Phone Number: (618) 662-8494
Fax Number: (618) 662-9519

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number Flora Manor # 0023176 Report Period Beginning: 10/01/99 Ending: 9/30/00

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	American Ntnl Bank "Bond"		X	Purchase Facility	$7,691.00	11/18/88	$ 790,000	$ 228,400	08/15/03	7.4000	$ 21,756	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Interest Income Flora Manor										(21,756)	6
7												7
8												8
9	TOTAL Facility Related				$7,691.00		$ 790,000	$ 228,400			$	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 790,000	$ 228,400			$	15

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number Flora Manor # 0023176 **Report Period Beginning:** 10/01/99 **Ending:** 9/30/00

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 1999 report.	$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	2
3. Under or (over) accrual (line 2 minus line 1).	$	3
4. Real Estate Tax accrual used for 2000 report. (Detail and explain your calculation of this accrual on the lines below.)	$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$	5
6. Subtract a refund of real estate taxes used previously to calculate a payment rate. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For 19 Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**	$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1995	24,326	8
	1996	26,714	9
	1997	1,271	10
	1998	1,386	11
	1999		12

Non-care related real estate tax paid $0. (Property tax bills on non-care related land not paid in this year/will be paid next year.

Real estate tax exemption received for the care-related portion of Flora Manor's real estate.

No accrual for 2000.

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 1999	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

Facility Name & ID Number Flora Manor # 0023176 Report Period Beginning: 10/01/99 Ending: 9/30/00

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 14,240 B. General Construction Type: Exterior Masonry/Brick Front Frame 1 hr. fire rate plaster Number of Stories One

C. Does the Operating Entity? [X] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

Farm land 120 acres of which all related costs have been adjusted out of this cost report, including real estate taxes.

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	90,000	1989	$ 23,080	1
2					2
3	TOTALS	90,000		$ 23,080	3

Facility Name & ID Number Flora Manor # 0023176 Report Period Beginning: 10/01/99 Ending: 9/30/00

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	59		1988	1968	$ 692,310	$ 21,978	31.5	$ 21,978	$	$ 260,990	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Remodeling			1983	3,343	137	15	137		3,344	9
10	Covering, blinds, painting			1984	8,970	476	15	476		8,971	10
11	Remodeling/ painting			1985	6,940	183	15	183		6,940	11
12	Remodeling			1986	1,287		10			1,287	12
13	Remodeling, floor, tile			1987	45,273	2,512	15	2,512		41,353	13
14	Fixtures, door			1988	2,921	163	20	163		1,826	14
15	Door frame			1989	788	30	31.5	30		178	15
16	Parking lot			1991	22,176	1,478	15	1,478		13,798	16
17	Doors, vinyl, patio			1993	15,750	600	15	600		11,058	17
18	Windows/ shower			1993	10,441	696	15	696		4,757	18
19	Roof, boiler, contracting			1994	9,396	564	15	564		3,595	19
20	Rock driveway			1994	4,540		5			4,540	20
21	Garage			1994	9,154	610	15	610		3,662	21
22	Tile, windows, lockset			1995	6,261	417	15	417		2,191	22
23	Alarm system upgrade			1995	8,225	411	20	411		2,056	23
24	Furnace, ductwork			1996	5,063	338	15	338		1,631	24
25	Water heater/ installation			1996	1,915	192	10	192		862	25
26	Floor covering			1996	1,007	67	15	67		291	26
27	Bathroom vents, shower, ventilation			1996	3,812	254	15	254		1,059	27
28	Remodel two bathrooms into showers			1996	13,803	920	15	920		3,834	28
29	Plumbing throughout facility			1996	46,034	1,841	25	1,841		7,826	29
30	Bathroom remodeling men's wing			1996	7,283	486	15	486		2,023	30
31	Condenser/ installation 5 ton			1996	1,317	88	15	88		410	31
32	Trees, tree planting			1996	1,955	196	10	196		896	32
33	Remodeling			1997	7,492		7			7,492	33
34											34
35											35
36	TOTAL (lines 4 thru 35)				$ 937,456	$ 34,637		$ 34,637	$	$ 396,870	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Flora Manor # 0023176 Report Period Beginning: 10/01/99 Ending: 9/30/00

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Bathroomremodeling/women's wing			1996	2,809	187	15	187		702	9
10	Bathroom floor/Women's			1997	659	44	15	44		136	10
11	Sprinkler line for women's bathroom			1997	1,786	119	15	119		437	11
12	Bathroom remodeling/plumbing women's wing			1997	22,740	910	25	910		3,259	12
13	Floor, walls. Women's wing remodeling			1997	8,284	552	15	552		2,025	13
14	Ceiling/women's bathroom			1997	1,344	90	15	90		336	14
15	Fence			1998	1,700	170	10	170		354	15
16	Remodel outside of building			1998	3,200	128	25	128		352	16
17	Central air conditioner/condenser			1998	4,025	268	15	268		559	17
18	Storage building remodeling			1998	22,341	894	25	894		1,862	18
19	Remodel front entrance			1999	4,107	274	15	274		525	19
20	Siding, guttering, roof repair			1999	13,659	911	15	911		1,745	20
21	Security system addition			1999	2,089	139	15	139		267	21
22	Driveway concrete			1999	1,730	115	15	115		211	22
23	Outside furnace/air conditioner			1999	5,146	515	10	515		901	23
24	Outside painting/Fence repair			1999	2,827	283	10	283		400	24
25	Kitchen cabinets & installation			1999	4,368	291	15	291		315	25
26	Bathroom remodeling			2000	5,336	178	15	178		178	26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36	TOTAL (lines 4 thru 35)				$ 108,150	$ 6,068		$ 6,068	$	$ 14,564	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Flora Manor # 0023176 Report Period Beginning: 10/01/99 Ending: 9/30/00

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
37	Purchased in Prior Years	$ 226,602	$ 11,245	$ 11,245	$	10	$ 164,567	37
38	Current Year Purchases	13,650	783	783		10	783	38
39	Fully Depreciated Assets							39
40								40
41	TOTALS	$ 240,252	$ 12,028	$ 12,028	$		$ 165,350	41

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
42	Facility Transportation	2000 Dodge Liftwagon Van	2000	$ 37,694	$	$	$	4	$	42
43										43
44										44
45										45
46	TOTALS			$ 37,694	$	$	$		$	46

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
47	Total Historical Cost	(line 3,col.4 + line 36,col.4 + line 41,col.1 + line 46,col.4)	$ 1,346,632	47
48	Current Book Depreciation	(line 36,col.5 + line 41,col.2 + line 46,col.5)	$ 52,733	48
49	Straight Line Depreciation	(line 36,col.7 + line 41,col.3 + line 46,col.6)	$ 52,733	49 **
50	Adjustments	(line 36,col.8 + line 41,col.4 + line 46,col.7)	$	50
51	Accumulated Depreciation	(line 36,col.9 + line 41,col.6 + line 46,col.9)	$ 576,784	51

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
52		$	$	$	52
53					53
54					54
55					55
56					56
57	TOTALS	$	$	$	57

G. Construction-in-Progress

	Description	Cost	
58		$	58
59			59
60			60
61		$	61

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Jack Woods
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
   If NO, see instructions. [ ] YES [X] NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5	Office	1987		03/09/92	3,600	5	Not	5
6	Storage Bld.	1998		08/01/98	7,200	5	Determinable	6
7	TOTAL				$ 10,800 **			7

8. List separately any amortization of lease expense included on page 4, line 34. N/A
   This amount was calculated by dividing the total amount to be amortized by the length of the lease .

9. Option to Buy: [ ] YES [X] NO Terms: *

10. Effective dates of current rental agreement:
    Beginning 03/09/92
    Ending N/A

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	9/30/2001	$ 10,800
13.	9/30/2002	$ 10,800
14.	9/30/2003	$ 10,800

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? [ ] YES [ ] NO
16. Rental Amount for movable equipment: $ 2,090 Description: Dishwasher $2090
    (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Activities/Patient Care	1992 Dodge Van	$ 400.00	$ 4,800	17
18	Activities/Patient Care	1991 Plymouth	400.00	4,800	18
19					19
20					20
21	TOTAL		$ 800.00	$ 9,600	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Flora Manor # 0023176 Report Period Beginning: 10/01/99 Ending: 9/30/00

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? [X] YES [ ] NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
- IN-HOUSE PROGRAM [X]
- IN OTHER FACILITY [ ]
- COMMUNITY COLLEGE [ ]
- HOURS PER AIDE 50

3. CLINICAL PORTION:
- IN-HOUSE PROGRAM [X]
- IN OTHER FACILITY [ ]
- HOURS PER AIDE 80

B. EXPENSES

ALLOCATION OF COSTS (d)

			1 Facility Drop-outs	2 Facility Completed	3 Contract	4 Total
1	Community College Tuition		$	$	$	$
2	Books and Supplies			50		50
3	Classroom Wages	(a)		600		600
4	Clinical Wages	(b)		960		960
5	In-House Trainer Wages	(c)		200		200
6	Transportation					
7	Contractual Payments					
8	Nurse Aide Competency Tests					
9	TOTALS		$	$ 1,810	$	$ 1,810
10	SUM OF line 9, col. 1 and 2	(e)	$ 1,810			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$ None

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	2
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	2

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist		hrs	$ N/A		$	$		$ #VALUE!	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	TOTAL			$		$	$		$ #VALUE!	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Flora Manor # 0023176 **Report Period Beginning:** 10/01/99 **Ending:** 9/30/00

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 9/30/00 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 281,201	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	303,195		3
4	Supply Inventory (priced at cost)	9,484		4
5	Short-Term Investments	970,532		5
6	Prepaid Insurance	16,748		6
7	Other Prepaid Expenses	200		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Accrued interest	14,269		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,595,629	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	198,420		13
14	Buildings, at Historical Cost	702,252		14
15	Leasehold Improvements, at Historical Cost	343,354		15
16	Equipment, at Historical Cost	336,745		16
17	Accumulated Depreciation (book methods)	(605,819)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	38,946		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(30,941)		20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Note Receivable-CILA	118,788		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 1,101,745	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 2,697,374	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 20,436	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	19,475		30
31	Accrued Taxes Payable (excluding real estate taxes)	1,724		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 41,635	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	228,400		41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 228,400	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 270,035	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 2,427,339	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 2,697,374	$	48

***(See instructions.)**

Facility Name & ID Number Flora Manor # 0023176 Report Period Beginning: 10/01/99 Ending: 9/30/00

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 2,249,854	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 2,249,854	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	177,485	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 177,485	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 2,427,339	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Flora Manor # 0023176 Report Period Beginning: 10/01/99 Ending: 9/30/00

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 2,110,741	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 2,110,741	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants	37,694	10
11	Nurses Aide Training Reimbursements	2,226	11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 39,920	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	101,262	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 101,262	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Transportation Revenue	1,673	28
28a	See attached pg 19a	1,620	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 3,293	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 2,255,216	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	484,408	31
32	Health Care	649,459	32
33	General Administration	717,586	33
	B. Capital Expense		
34	Ownership	105,708	34
	C. Ancillary Expense		
35	Special Cost Centers		35
36	Provider Participation Fee	120,570	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 2,077,731	40
41	**Income before Income Taxes (line 30 minus line 40)****	177,485	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 177,485	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? Yes If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

**** **Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Flora Manor # 0023176 Report Period Beginning: 10/01/99 Ending: 9/30/00

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,936	2,080	$ 38,404	$ 18.46	1
2	Assistant Director of Nursing					2
3	Registered Nurses	8,949	9,189	121,866	13.26	3
4	Licensed Practical Nurses	488	512	5,499	10.74	4
5	Nurse Aides & Orderlies	39,044	40,020	258,959	6.47	5
6	Nurse Aide Trainees	260	260	1,560	6.00	6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,855	1,943	17,282	8.89	9
10	Activity Assistants	5,547	5,699	40,717	7.14	10
11	Social Service Workers	208	208	6,234	29.97	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	3,489	3,569	31,009	8.69	14
15	Cook Helpers/Assistants	12,249	12,633	86,994	6.89	15
16	Dishwashers					16
17	Maintenance Workers	1,863	1,863	19,436	10.43	17
18	Housekeepers	6,943	7,119	53,134	7.46	18
19	Laundry	6,659	6,683	46,980	7.03	19
20	Administrator	2,600	2,600	60,521	23.28	20
21	Assistant Administrator					21
22	Other Administrative	1,334	1,352	40,518	29.97	22
23	Office Manager					23
24	Clerical	4,358	4,430	68,973	15.57	24
25	Vocational Instruction					25
26	Academic Instruction	20	20	200	10.00	26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	8,074	8,094	109,763	13.56	28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	105,876	108,274	$ 1,008,049 *	$ 9.31	34

* This total must agree with page 4, column 1, line 45. ** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	112	$ 4,103	L1,C3	35
36	Medical Director				36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	12	600	L10,C3	39
40	Physical Therapy Consultant	51	2,053	L10a,C3	40
41	Occupational Therapy Consultant	123	5,954	L10a,C3	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	41	1,869	L10a,C3	43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47	Physician Consultant	120	7,850	L10, C3	47
48	Psychology Consultant	91	6,361	L10,C3	48
49	TOTAL (lines 35 - 48)	550	$ 28,790		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$		50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		$		53

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XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Dayo Adenekan	Administrator	0	$ 60,521
Charlotte Watton	Admin/ Exec. Director	0	40,518
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 101,039

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	$

C. Professional Services

Vendor/Payee	Type	Amount
Krehbiel & Associates	Accounting	$ 7,625
Health Care Management	Admin. Consulting Fees	336,300
Miscellaneous	Acctg/Data Processing	133
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed $2500 attach copy of invoices.)		$ 344,058

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 21,001
Unemployment Compensation Insurance	6,838
FICA Taxes	77,112
Employee Health Insurance	
Employee Meals	5,103
Illinois Municipal Retirement Fund (IMRF)*	
Employee Vaccinations	749
Pension Contribution For Employees	45,801
TOTAL (agree to Schedule V, line 22, col.8)	$ 156,604

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 200
Advertising: Employee Recruitment	2,185
Health Care Worker Background Check (Indicate # of checks performed 35)	420
Dues, Books, Subscriptions	1,227
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 4,032

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	691
Seminar Expense	792
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 1,483

**See instructions.

Facility Name & ID Number Flora Manor # 0023176 Report Period Beginning: 10/01/99 Ending: 9/30/00

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005
1	Interior Painting	Aug-99	$ 6,443	36	$	$	$ 358	$ 2,148	$ 2,148	$ 1,789	$	$	$
2	Interior Painting	Sep-00	4,548	36				126	1,516	1,516	1,390		
3	Interior Painting	Jul-97	7,403	36	617	2,468	2,468	1,850					
4	Interior Painting	Mar-97	4,545	36	884	1,515	1,515	631					
5	Heating Repair & Maint.	Apr-97	1,836	36	306	612	612	306					
6	Interior Painting	Aug-98	2,043	36		114	681	681	567				
7	Interior Painting	Sep-98	4,680	36		130	1,560	1,560	1,430				
8	Heating Repair & Maint.	Mar-99	2,770	36			539	923	923	385			
9	Interior Painting	Jun-99	5,367	36			596	1,789	1,789	1,193			
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$ 39,635		$ 1,807	$ 4,839	$ 8,329	$ 10,014	$ 8,373	$ 4,883	$ 1,390	$	$

Facility Name & ID Number Flora Manor # 0023176 Report Period Beginning: 10/01/99 Ending: 9/30/00

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **No**
If YES, give association name and amount.

(3) Did the nursing home make political contributions or payments to a political action organization? **No** If YES, have these costs been properly adjusted out of the cost report?

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **10**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **0** Line **N/A**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **120,570**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **Yes** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **5,103** Has any meal income been offset against related costs? **N/A** Indicate the amount. $ **N/A**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **Yes** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **1,673**
c. What percent of all travel expense relates to transportation of nurses and patients? **18%**
d. Have vehicle usage logs been maintained? **Yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? Yes
Indicate the amount of income earned from providing such transportation during this reporting period. $ **0**

(17) Has an audit been performed by an independent certified public accounting firm? **Yes**
Firm Name: **Krehbiel & Associates** The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? **Yes** If no, please explain.

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **Yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **N/A**
Attach invoices and a summary of services for all architect and appraisal fees.